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March 12, 2013

BY ECF

Judge Sean H. Lane United States Bankruptcy Judge United States Bankruptcy Court One Bowling Green New York, NY 10004

> John S. Pereira, as Chapter 7 Trustee for Waterford Wedgwood USA, Inc. v. United Parcel Service of America, Inc., et al. Adv. Proc. No. 11-01820 (SHL)

John S. Pereira, as Chapter 7 Trustee for Royal Doulton USA, Inc. v. United Parcel Service of America, Inc., et al. Adv. Proc. No. 11-02177 (SHL)

Dear Judge Lane:

Under the Court's pre-trial procedures, the parties' "witness statements" are due today. Although the plaintiff identified the Trustee and his accountant as trial witnesses, the parties' stipulations of fact are sufficient to establish the plaintiff's direct case, and we do not anticipate presenting either of these witnesses at trial. We thank defendant's counsel for helping to streamline the case in this way.

Motions in limine are also due today. The plaintiff will not be making such a motion.

Respectfully submitted,

s/John S. Kinzey John S. Kinzey

Jonathan Jordan, Esq. cc: